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Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**MYLES A. HOOVER; DOLORES A.
 HOOVER; and MYLES A. HOOVER and
 DOLORES A. HOOVER d/b/a/ ARCTIC
 REFRIGERATION CO.; TRUSTEE FOR
 MERRILL F. WHITLATCH & DOROTHY
 E. WHITLATCH 1991 TRUST; TRUSTEE
 FOR THE CARSON WHITLATCH &
 BERNICE A. WHITLATCH TRUST;
 JAMES WILSON; STATE OF CALIFORNIA
 BOARD OF EQUALIZATION; WESTERN
 PACIFIC DISTRIBUTORS; STATE OF
 CALIFORNIA FRANCHISE TAX BOARD;
 STATE OF CALIFORNIA EMPLOYMENT
 DEVELOPMENT DEPARTMENT; SHILOH
 GROUP, LLC; PALMER SYSTEMS, INC.;
 ALLIED REFRIGERATION, INC., and
 SONOMA COUNTY TREASURER,**

Defendants.

No. 07-05759-MJJ

NOTICE OF LIS PENDENS

Now NOTICE IS HEREBY GIVEN that an action affecting the title and the right to
 possession of real property has been alleged in the above-captioned action now pending in the
 United States District Court for the Northern District of California.

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The property which is the subject of this suit is real property located at 1368 Calistoga Rd, Santa Rosa, California 95409, which is described as follows:

PARCEL ONE

A portion of Lot 8, as said lot is set forth and designated upon that certain Record of Survey known as Murrieta Oaks, filed in the office of the County Recorder of Sonoma County on May 10, 1955 in Book 72 of Maps, page 34, more particularly described as follows:

COMMENCING at the most easterly corner of said Lot 8; thence North 45° 40' West along the dividing line between Lots 7 and 8, a distance of 83.99 feet to the true point of beginning; thence South 45° 40' East, 83.99 feet to said most easterly corner, thence on an arc of a curve to the left with a radius of 100 feet along the southern line of said lot, 136.48 feet; thence South 11° 37' 30" East, 26.73 feet; thence on an arc of a curve to the right with a radius of 50 feet, 75.46 feet; thence South 74° 50' 50" West, 52.89 feet; thence on an arc of a curve to the right with a radius of 25 feet, 39.27 feet; thence North 15° 09' 10" West along Calistoga Road, 168.44 feet; thence easterly in a straight line to the true point of beginning.

PARCEL TWO

An undivided 1/21st interest in those certain 50 foot private roads as shown upon said record of survey of Murrieta Oaks.

PARCEL THREE

A right of way for road purposes over that certain 50 foot roadway extending easterly and southerly to Calistoga Road, as shown upon said record of survey.

The complaint in the above-captioned action seeks to reduce federal tax assessments to judgment and to foreclose federal tax liens on the subject property.

Submitted this 28th day of November, 2007.

Respectfully submitted,

SCOTT SCHOOLS
United States Attorney

/s/ Cynthia Stier
CYNTHIA STIER
Assistant United States Attorney
Tax Division

**Notice of Lis Pendens,
US v. Myles A. Hoover, et al.,
Case No. 07-05759-MJJ
(USDC N.D. Calif.)**

CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

NOTICE OF LIS PENDENS

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

 X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

 PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

 FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

SEE ATTACHED LIST

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **November 28, 2007** at San Francisco, California.

/s/ Kathy Tat
KATHY TAT
Legal Assistant

**Notice of Lis Pendens,
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Case No. 07-05759-MJJ
(USDC N.D. Calif.)**

SERVICE LIST

Myles A. Hoover
1368 Calistoga Road
Santa Rosa, California.

Dolores A. Hoover
1368 Calistoga Road
Santa Rosa, California 95409

Dolores A. Hoover & Myles A. Hoover
dba Arctic Refrigeration Co.
1368 Calistoga Road
Santa Rosa, California 95409

Trustee for the Merrill F. Whitlatch & Dorothy E.
Whitlatch 1991 Trust
c/o Alliance Title Company, Inc.
8060 Santa Teresa Blvd. 200
Gilroy, CA 95020

Agent for Service of Process:
C T Corporation System
818 West Seventh Street
Los Angeles, CA 90017

Trustee for the Carsin Whitlatch & Bernice A.
Whitlatch Trust
c/o Alliance Title Company, Inc.
8060 Santa Teresa Blvd. 200
Gilroy, CA 95020

Agent for Service of Process:
C T Corporation System
818 West Seventh Street
Los Angeles, CA 90017

James Wilson
c/o C. Ingrid Larson
101 Sunnyside Drive
Downieville, CA 95931

**Notice of Lis Pendens,
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(USDC N.D. Calif.)**

1 State of California
2 Board of Equalization
3 Executive Director, Ramin Hirsig
4 450 N Street, MIC: 73
5 Sacramento, CA 94279-0073

6 Western Pacific Distributors
7 1739 Sabre
8 Hayward, CA 94545

9 Agent for service of process:
10 John E. Palm
11 1739 Sabre
12 Hayward, CA 94545

13 Attorney of record:
14 Joseph M. Starita
15 736 Ferry Street
16 Martinez, CA 94553

17 State of California
18 Franchise Tax Board
19 FTB Legal Branch
20 Attn: Chief Counsel John Davies
21 9646 Butterfield Way
22 Sacramento, CA 95827

23 State of California
24 Employment Development Department
25 Legal Department
26 Attn: Legal, MIC: 58
27 800 Capital Mall
28 Sacramento, CA 95814

Shiloh Group LLC
930 Shiloh Blvd. Bldg # 44, Suite C
Windsor, CA 95492

Agent for Service of Process:
Brian C. Carter
169 Mason Street, Suite 300
Ukiah, CA 95482

**Notice of Lis Pendens,
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(USDC N.D. Calif.)**

Judgment Assigned for Collection to:
Palmer Systems Inc.
555 South E. Street
Santa Rosa, CA 95404

Agent for Service of Process:
Dan Pfeifer
85 Brookwood, #22
Santa Rosa, CA 95405

Attorney of Record:
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P.O. Box 1769
Santa Rosa, CA 95402

Allied Refrigeration Inc.
2300 E. 28th Street
Signal Hill, CA 90755

Agent for Service of Process:
C T Corporation System
818 West Seventh Street
Los Angeles, CA 90017

Attorney of Record:
Steven A. Booska
250 Montgomery Street, Suite 720
San Francisco, CA 94104

Sonoma County Treasurer
585 Fiscal Drive, Room 100F
Santa Rosa, CA 95403

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